

**MEMORANDUM OF UNDERSTANDING
BETWEEN
THE TURKISH COURT OF ACCOUNTS OF
THE REPUBLIC OF TURKIYE
AND
THE OFFICE OF THE AUDITOR GENERAL OF PAKISTAN OF
THE ISLAMIC REPUBLIC OF PAKISTAN
ON
CO-OPERATION ON AUDITING IN PUBLIC SECTOR**

PREAMBLE

The Turkish Court of Accounts of the Republic of Turkiye (TCA) and the Office of the Auditor General of Pakistan of the Islamic Republic of Pakistan (the AGP) and (hereinafter referred to collectively as the "Parties" and individually as a "Party"),

DESIRING to enhance the existing friendly relations between the two countries, by promoting cooperation between the Parties;

RECOGNIZING that the Parties share common regional challenges pertaining to governance and public sector audit;

ADHERING to the purposes and principles of the International Organization of Supreme Audit Institutions (INTOSAI), the Asian Organization of Supreme Audit institutions (ASOSAI), and the Economic Co-operation Organization Supreme Audit Institutions (ECOSAI);

HAVE agreed as on the following understanding (herein after "MoU"):

**ARTICLE I
GENERAL PRINCIPLE**

The Parties shall undertake co-operative activities under this Memorandum of Understanding (MoU) in conformity with their national laws, rules, regulations, national policies and international obligations.

**ARTICLE II
PURPOSE**

The Parties, subject to the terms of this MoU, have agreed to provide, strengthen, promote and develop a framework for co-operation and efficient interaction between the Parties in the area of public sector auditing, on the basis of equality and mutual benefit.

ARTICLE III
AREAS AND FORMS OF CO-OPERATION

1. Each Party, shall endeavor to take necessary steps to encourage and promote technical co-operation in the following areas:
 - (a) exchange of information, knowledge and expertise on good practices and on the improvement of methodologies, standards, practices and procedures of State financial audit especially IT audit, performance audit and environmental audit; and
 - (b) co-operation in the spheres of professional training for the improvement of professional expertise of personnel, including trainers.
2. The forms of co-operation shall include:
 - (a) dissemination and sharing of information through consultation, seminars and conferences on key issues pertaining to public financial controls;
 - (b) sharing of information and expertise on audit policies and technology through secondment, training and exchange of visits; and
 - (c) establishing other forms of co-operation within the scope of this MoU as agreed upon by the Parties.

ARTICLE IV
DESIGNATED AUTHORITY

1. The designated authority responsible for the implementation of this MoU shall be the Parties.
2. For the purposes of coordination and administration of this MoU, the Parties shall designate their respective contact/focal points.

ARTICLE V
IMPLEMENTATION

1. The Parties may develop co-operation on a reciprocal basis as well as within the framework of INTOSAI and ASOSAI.
2. This MoU may be supplemented by separate detailed implementing agreements or arrangements, which shall enter into force by the mutual consent of the Parties.

3. The communication between the Parties regarding the implementation of this MoU shall be in English.

ARTICLE VI

FINANCIAL ARRANGEMENTS

1. The financial arrangements to cover expenses for the co-operative activities undertaken within the framework of this MoU shall be mutually agreed upon by the Parties on a case-by-case basis, subject to the availability of funds and resources.
2. Unless otherwise agreed, each Party shall bear the costs of its own participants in the activities undertaken within the framework of this MoU.
3. Without prejudice to the generality of paragraph 2 of this Article, while implementing cooperation within the framework of this MoU, each Party shall bear expenses connected with the trips of respective delegations and specialists, unless otherwise envisaged by supplementary agreements between the Parties.

ARTICLE VII

PROTECTION OF INTELLECTUAL PROPERTY RIGHTS

1. The protection of intellectual property rights shall be enforced in conformity with the respective national laws, rules and regulations of the Parties, and international obligations.
2. The use of the name, logo and/or official emblem of a Party on any publication, document and/or paper is prohibited without the prior written approval of that Party.
3. Notwithstanding paragraph 1 of this Article, the intellectual property rights in respect of any technological development, products and services development carried out:
 - (a) jointly by the Parties, or research results obtained through the joint activity effort of the Parties, shall be jointly owned by the Parties in accordance with the terms to be mutually agreed upon; and
 - (b) solely and separately by the Party or the research results obtained through the sole and separate effort of the Party, shall be solely owned by the Party concerned.

ARTICLE VIII
CONFIDENTIALITY

Each Party shall undertake to observe the confidentiality and secrecy of documents, information and other data supplied by the other Party during the period of the implementation of this MoU or any other agreements entered into pursuant to this MoU.

ARTICLE IX
SUSPENSION

Each Party reserves the right to suspend temporarily, either in whole or in part, the implementation of this MoU for reasons of national security, national interest, public order or public health. The suspension shall take effect immediately after notification has been given to the other Party through diplomatic channels.

ARTICLE X
AMENDEMENT OR MODIFICATION

1. Either Party may request the amendment or modification of this MoU in writing.
2. Any amendment or modification agreed upon by the Parties, shall be made anytime with mutual written consent of the Parties and shall form an integral part of this MoU.
3. The amendment or modification shall enter into force in the same manner as provided in Article XII of this MoU.
4. Any amendment or modification shall not prejudice the rights and obligations arisen from or based on this MoU before or up to the date of such amendment or modification.

ARTICLE XI
SETTLEMENT OF DISPUTES

All differences or disputes arising from or concerning with the application or the interpretation of any of the provisions herein shall be settled amicably through mutual consultations and/or negotiations between the Parties through diplomatic channels, without reference to any third party or international tribunal.

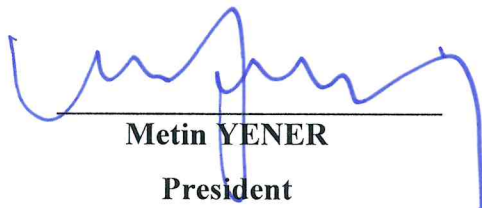
ARTICLE XII
ENTRY INTO FORCE, DURATION AND TERMINATION

1. This MoU shall enter into force on the date of Signatures. It shall remain valid for a period of three (3) years and shall be **automatically extended for further periods of three (3) years unless terminated by one of the Parties.**
2. Either Party may terminate this MoU by giving a notice to the other Party of its intention to terminate this MoU six month before the expiration of the original or the renewed period of three (3) years.
3. The termination of this MoU shall not have any effect on the implementation of ongoing programs and/or activities and/or projects, which have been agreed upon by the Parties prior to the date of termination and shall continue to be governed by its provisions until their completion unless the Parties agree otherwise.
4. The provisions of Articles VI, VII and X shall survive the termination of this MoU for a period of three (3) years unless the Parties agree otherwise.

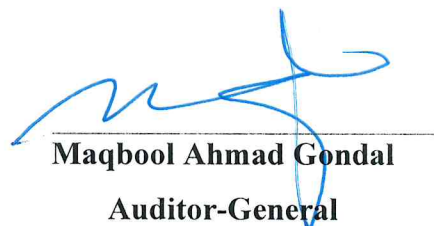
IN WITNESS WHEREOF, the undersigned, duly authorized by the Parties, have signed this MoU:

At **Sharm El-Sheikh, Egypt** on**October** in the year **2025** in two original copies in the Turkish and the English languages, both texts being equally authentic. In the case of discrepancy in the texts or divergence in interpretation of this MoU, the English text shall prevail.

On behalf of the
Turkish Court of Accounts
Republic of Turkiye


Metin YENER
President

On behalf of the
Auditor- General of Pakistan
Islamic Republic of Pakistan


Maqbool Ahmad Gondal
Auditor-General